



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

**ETA 2018.04.240 Alternative credit computation formula
Seasonal employment manufacturers**

Chapter 82.62 RCW provides business and occupation (B&O) tax credits to certain persons engaged in manufacturing, commercial testing, or research and development activities in specific rural areas. One of the requirements for these credits is that the person must increase employment positions at a facility by 15% or more over the previous calendar year. This Excise Tax Advisory explains how an employer, who regularly operates only on a seasonal basis, and who hires more than 50% of its employees on a seasonal basis, determines if the 15% employment increase requirement to receive the credit has been met.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

Roseanna Hodson
Interpretations and Technical Advice Unit
P.O. Box 47453
Olympia, Washington 98504-7453
Phone: (360) 570-6119
FAX (360) 586-5543

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Alan R. Lynn, Rules Coordinator

